GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Providing relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020– Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 125 Dated: 30-04-2020.
Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.83, Revenue (CT-II) Department, Dated 16-2-2018.
3) G.O.Ms.No.50, Revenue (CT-II) Department, Dated 17-2-2020.
4) Notification No.33/2020 - Central Tax, Department of Revenue, Ministry of Finance, Government of India, Dated:03.04-2020.
5) From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015, dated:13-04-2020.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:30-04-2020.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment to the notification issued in the G.O. Ms. No. 83, Revenue (Commercial Taxes-II) Department, Dated. 16.02.2018, namely:–

AMENDMENT

In the said notification, after the third proviso, the following proviso shall be inserted, namely: –

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in **FORM GSTR-1** by the due date**,** but furnishes the said details in **FORM GSTR-1**, on or before the 30th day of June, 2020".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
SPECIAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to: The Director General, General Administration (Vigilance &

Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department

Sf/Sc.

// FORWARDED:: BY ORDER//

SECTION OFFICER